

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE SUBSTITUTE FOR
SENATE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 87
98TH GENERAL ASSEMBLY

0448H.05C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 29.230, 52.260, 65.620, 94.902, 108.280, 221.407, and 347.048, RSMo, and to enact in lieu thereof ten new sections relating to political subdivisions.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 29.230, 52.260, 65.620, 94.902, 108.280, 221.407, and 347.048, RSMo, are repealed and ten new sections enacted in lieu thereof, to be known as sections 29.230, 52.260, 65.620, 94.902, 108.280, 221.407, 347.048, 1, 2, and 3, to read as follows:

29.230. 1. In every county which does not elect a county auditor, the state auditor shall audit, without cost to the county, at least once during the term for which any county officer is chosen, the accounts of the various county officers supported in whole or in part by public moneys.

2. The state auditor shall audit any political subdivision of the state, including counties having a county auditor, if requested to do so by a petition **submitted by a person who resides or owns real property within the boundaries or area of service of the political subdivision and such petition is submitted to the state auditor within one year from requesting the petition from the state auditor and is** signed by the requisite percent of the qualified voters of the political subdivision. The requisite percent of qualified voters to cause such an audit to be conducted shall be determined as follows:

(1) If the number of qualified voters of the political subdivision determined on the basis of the votes cast in the last gubernatorial election held prior to the filing of the petition is less than one thousand, twenty-five percent of the qualified voters of the political subdivision

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

15 determined on the basis of the registered voters eligible to vote at the last gubernatorial election
16 held prior to the filing of the petition;

17 (2) If the number of qualified voters of the political subdivision determined on the basis
18 of the votes cast in the last gubernatorial election held prior to the filing of the petition is one
19 thousand or more but less than five thousand, fifteen percent of the qualified voters of the
20 political subdivision determined on the basis of the votes cast in the last gubernatorial election
21 held prior to the filing of the petition, provided that the number of qualified voters signing such
22 petition is not less than two hundred;

23 (3) If the number of qualified voters of the political subdivision determined on the basis
24 of the votes cast in the last gubernatorial election held prior to the filing of the petition is five
25 thousand or more but less than fifty thousand, ten percent of the qualified voters of the political
26 subdivision determined on the basis of the votes cast in the last gubernatorial election held prior
27 to the filing of the petition, provided that the number of qualified voters signing such petition is
28 not less than seven hundred fifty;

29 (4) If the number of qualified voters of the political subdivision determined on the basis
30 of the votes cast in the last gubernatorial election held prior to the filing of the petition is fifty
31 thousand or more, five percent of the qualified voters of the political subdivision determined on
32 the basis of the votes cast in the last gubernatorial election held prior to the filing of the petition,
33 provided that the number of qualified voters signing such petition is not less than five thousand.

34 **3.** The political subdivision shall pay the actual cost of audit. The petition that requests
35 an audit of a political subdivision shall state on its face the estimated cost of the audit and that
36 it will be paid by the political subdivision being audited. The estimated cost of the audit shall
37 be provided by the state auditor within sixty days of such request. The costs of the audit may be
38 billed and paid on an interim basis with individual billing periods to be set at the state auditor's
39 discretion. Moneys held by the state on behalf of a political subdivision may be used to offset
40 unpaid billings for audit costs of the political subdivision. All moneys received by the state in
41 payment of the costs of petition audits shall be deposited in the state treasury and credited to the
42 "Petition Audit Revolving Trust Fund" which is hereby created with the state treasurer as
43 custodian. The general assembly may appropriate additional moneys to the fund as it deems
44 necessary. The state auditor shall administer the fund and approve all disbursements, upon
45 appropriation, from the fund to apply to the costs of performing petition audits. The provisions
46 of section 33.080 to the contrary notwithstanding, money in the fund shall not be transferred and
47 placed to the credit of general revenue until the amount in the fund at the end of any biennium
48 exceeds one million dollars. The amount in the fund which shall lapse is the amount which
49 exceeds one million dollars. No political subdivision shall be audited by petition more than once
50 in any three calendar or fiscal years.

51 **4. Any person who allegedly signed or has signed the original petition may submit**
52 **a sworn statement to the state auditor that the person did not sign such petition or that the**
53 **person wishes to rescind such signature. Such statement shall be required to be made**
54 **within ten days from submission of the petition to the state auditor. If such statement is**
55 **timely filed, such signature shall be withdrawn and shall not count in the determination**
56 **of the number of qualified voters necessary to compel an audit under subsection 2 of this**
57 **section.**

 52.260. The collector in counties not having township organization shall collect on
2 behalf of the county the following fees for collecting all state, county, bridge, road, school, back
3 and delinquent, and all other local taxes, including merchants', manufacturers' and liquor and
4 beer licenses, other than ditch and levee taxes, and the fees collected shall be deposited in the
5 county general fund:

6 (1) In all counties wherein the total amount levied for any one year exceeds two hundred
7 and fifty thousand dollars and is less than three hundred and fifty thousand dollars, a fee of two
8 and one-half percent on the amount collected;

9 (2) In all counties wherein the total amount levied for any one year exceeds three
10 hundred and fifty thousand dollars and is less than [two] **three** million dollars, a fee of two and
11 one-half percent on the first three hundred and fifty thousand dollars collected and one percent
12 on whatever amount may be collected over three hundred and fifty thousand dollars;

13 (3) In all counties wherein the total amount levied for any one year exceeds [two] **three**
14 million dollars, a fee of one percent on the amounts collected.

 65.620. 1. Whenever any county abolishes township organization the county treasurer
2 and ex officio collector shall immediately settle his accounts as treasurer with the county
3 commission and shall thereafter perform all duties, exercise all powers, have all rights and be
4 subject to all liabilities imposed and conferred upon the county collector of revenue under
5 chapter 52 until the first Monday in March after the general election next following the
6 abolishment of township organization and until a collector of revenue for the county is elected
7 and qualified. The person elected collector at the general election as aforesaid, if that election
8 is not one for collector of revenue under chapter 52, shall serve until the first Monday in March
9 following the election and qualification of a collector of revenue under chapter 52. Upon
10 abolition of township organization a county treasurer shall be appointed to serve until the
11 expiration of the term of such officer pursuant to chapter 54.

12 2. Upon abolition of township organization, title to all property of all kinds theretofore
13 owned by the several townships of the county shall vest in the county and the county shall be
14 liable for all outstanding obligations and liabilities of the several townships.

15 3. The terms of office of all township officers shall expire on the abolition of township
16 organization and the township trustee of each township shall immediately settle his accounts with
17 the county clerk and all township officers shall promptly deliver to the appropriate county
18 officers, as directed by the county commission, all books, papers, records and property pertaining
19 to their offices.

20 **4. For a period of one calendar year following the abolition of the townships or**
21 **until the voters of the county have approved a tax levy for road and bridge purposes,**
22 **whichever occurs first, the county collector shall continue to collect a property tax on a**
23 **county-wide basis in an amount equal to the tax levied by the township that had the lowest**
24 **total tax rate in the county immediately prior to the abolishment of the townships. The**
25 **continued collection of the tax shall be considered a continuation of an existing tax and**
26 **shall not be considered a new tax levy.**

 94.902. 1. The governing [body] **bodies of the following cities may impose a tax as**
2 **provided in this section:**

3 **(1) Any city of the third classification with more than twenty-six thousand three hundred**
4 **but less than twenty-six thousand seven hundred inhabitants[, or] ;**

5 **(2) Any city of the fourth classification with more than thirty thousand three hundred but**
6 **fewer than thirty thousand seven hundred inhabitants[, or] ;**

7 **(3) Any city of the fourth classification with more than twenty-four thousand eight**
8 **hundred but fewer than twenty-five thousand inhabitants[,] ;**

9 **(4) Any special charter city with more than twenty-nine thousand but fewer than**
10 **thirty-two thousand inhabitants; or**

11 **(5) Any city of the third classification with more than four thousand but fewer than**
12 **four thousand five hundred inhabitants and located in any county of the first classification**
13 **with more than two hundred thousand but fewer than two hundred sixty thousand**
14 **inhabitants.**

15 **2. The governing body of any city listed in subsection 1 of this section** may impose,
16 by order or ordinance, a sales tax on all retail sales made in the city which are subject to taxation
17 under chapter 144. The tax authorized in this section may be imposed in an amount of up to one-
18 half of one percent, and shall be imposed solely for the purpose of improving the public safety
19 for such city, including but not limited to expenditures on equipment, city employee salaries and
20 benefits, and facilities for police, fire and emergency medical providers. The tax authorized in
21 this section shall be in addition to all other sales taxes imposed by law, and shall be stated
22 separately from all other charges and taxes. The order or ordinance imposing a sales tax under
23 this section shall not become effective unless the governing body of the city submits to the voters

24 residing within the city, at a county or state general, primary, or special election, a proposal to
25 authorize the governing body of the city to impose a tax under this section.

26 [2.] 3. The ballot of submission for the tax authorized in this section shall be in
27 substantially the following form:

28 Shall the city of (city's name) impose a citywide sales tax at
29 a rate of (insert rate of percent) percent for the purpose of improving the public safety of
30 the city?

31 YES NO

32 If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed
33 to the question, place an "X" in the box opposite "NO".

34

35 If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor
36 of the proposal, then the ordinance or order and any amendments to the order or ordinance shall
37 become effective on the first day of the second calendar quarter after the director of revenue
38 receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal
39 by the qualified voters voting thereon are opposed to the proposal, then the tax shall not become
40 effective unless the proposal is resubmitted under this section to the qualified voters and such
41 proposal is approved by a majority of the qualified voters voting on the proposal. However, in
42 no event shall a proposal under this section be submitted to the voters sooner than twelve months
43 from the date of the last proposal under this section.

44 [3.] 4. Any sales tax imposed under this section shall be administered, collected,
45 enforced, and operated as required in section 32.087. All sales taxes collected by the director
46 of the department of revenue under this section on behalf of any city, less one percent for cost
47 of collection which shall be deposited in the state's general revenue fund after payment of
48 premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust
49 fund, which is hereby created in the state treasury, to be known as the "City Public Safety Sales
50 Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall
51 not be commingled with any funds of the state. The provisions of section 33.080 to the contrary
52 notwithstanding, money in this fund shall not be transferred and placed to the credit of the
53 general revenue fund. The director shall keep accurate records of the amount of money in the
54 trust fund and which was collected in each city imposing a sales tax under this section, and the
55 records shall be open to the inspection of officers of the city and the public. Not later than the
56 tenth day of each month the director shall distribute all moneys deposited in the trust fund during
57 the preceding month to the city which levied the tax. Such funds shall be deposited with the city
58 treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by
59 an appropriation act to be enacted by the governing body of each such city. Expenditures may

60 be made from the fund for any functions authorized in the ordinance or order adopted by the
61 governing body submitting the tax to the voters. If the tax is repealed, all funds remaining in the
62 special trust fund shall continue to be used solely for the designated purposes. Any funds in the
63 special trust fund which are not needed for current expenditures shall be invested in the same
64 manner as other funds are invested. Any interest and moneys earned on such investments shall
65 be credited to the fund.

66 [4.] 5. The director of the department of revenue may authorize the state treasurer to
67 make refunds from the amounts in the trust fund and credited to any city for erroneous payments
68 and overpayments made, and may redeem dishonored checks and drafts deposited to the credit
69 of such cities. If any city abolishes the tax, the city shall notify the director of the action at least
70 ninety days before the effective date of the repeal, and the director may order retention in the
71 trust fund, for a period of one year, of two percent of the amount collected after receipt of such
72 notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and
73 drafts deposited to the credit of such accounts. After one year has elapsed after the effective date
74 of abolition of the tax in such city, the director shall remit the balance in the account to the city
75 and close the account of that city. The director shall notify each city of each instance of any
76 amount refunded or any check redeemed from receipts due the city.

77 [5.] 6. The governing body of any city that has adopted the sales tax authorized in this
78 section may submit the question of repeal of the tax to the voters on any date available for
79 elections for the city. The ballot of submission shall be in substantially the following form:

80 Shall (insert the name of the city) repeal the sales tax
81 imposed at a rate of (insert rate of percent) percent for the purpose of improving the public
82 safety of the city?

83 YES NO

84

85 If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become
86 effective on December thirty-first of the calendar year in which such repeal was approved. If a
87 majority of the votes cast on the question by the qualified voters voting thereon are opposed to
88 the repeal, then the sales tax authorized in this section shall remain effective until the question
89 is resubmitted under this section to the qualified voters, and the repeal is approved by a majority
90 of the qualified voters voting on the question.

91 [6.] 7. Whenever the governing body of any city that has adopted the sales tax authorized
92 in this section receives a petition, signed by ten percent of the registered voters of the city voting
93 in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this
94 section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If
95 a majority of the votes cast on the question by the qualified voters voting thereon are in favor of

96 the repeal, that repeal shall become effective on December thirty-first of the calendar year in
97 which such repeal was approved. If a majority of the votes cast on the question by the qualified
98 voters voting thereon are opposed to the repeal, then the tax shall remain effective until the
99 question is resubmitted under this section to the qualified voters and the repeal is approved by
100 a majority of the qualified voters voting on the question.

101 [7.] 8. Except as modified in this section, all provisions of sections 32.085 and 32.087
102 shall apply to the tax imposed under this section.

108.280. 1. Nothing contained in sections 108.240 to 108.300 shall prevent any county
2 commission, city council, board of aldermen, board of trustees of any incorporated village, board
3 of directors of any school district, board of supervisors of any drainage or levee district, or board
4 of commissioners of any special road district, or other authority from levying a larger tax for the
5 payment of maturing bonds[, or from applying other means to such purpose] . **Except as**
6 **provided in subsection 2 of this section, the levy rate shall be set at the rate needed to meet**
7 **the obligation of the bond payment and may be adjusted solely to meet such obligation.**
8 It shall be the duty of the treasurer of such county, city, village, township, school district,
9 drainage district or levee district, special or common road district, to certify, at least once in
10 every fiscal year, to the state auditor the several amounts and numbers of bonds and coupons by
11 him or through him redeemed, of his respective county, city, village, township, school district,
12 drainage district, levee district, common or special road district, as the case may be, and he shall
13 return such bonds and coupons, properly cancelled, to prevent their reissue, to the maker thereof,
14 and the state shall not be deemed in any manner liable on account of any such bonds or coupons.

15 **2. Notwithstanding the provisions of subsection 1 of this section, the levy rate set**
16 **by any drainage or levee district for the payment of bonds shall be set at a rate determined**
17 **by the board of supervisors in accordance with the provisions of chapters 242, 245, and**
18 **246.**

221.407. 1. The commission of any regional jail district may impose, by order, a sales
2 tax in the amount of one-eighth of one percent, one-fourth of one percent, three-eighths of one
3 percent, or one-half of one percent on all retail sales made in such region which are subject to
4 taxation pursuant to the provisions of sections 144.010 to 144.525 for the purpose of providing
5 jail services and court facilities and equipment for such region. The tax authorized by this
6 section shall be in addition to any and all other sales taxes allowed by law, except that no order
7 imposing a sales tax pursuant to this section shall be effective unless the commission submits
8 to the voters of the district, on any election date authorized in chapter 115, a proposal to
9 authorize the commission to impose a tax.

10 2. The ballot of submission shall contain, but need not be limited to, the following
11 language:

12 Shall the regional jail district of (counties' names) impose a region-wide
13 sales tax of (insert amount) for the purpose of providing jail services and court
14 facilities and equipment for the region?

15 YES NO

16 If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed
17 to the question, place an "X" in the box opposite "No".

18

19 If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon
20 are in favor of the proposal, then the order and any amendment to such order shall be in effect
21 on the first day of the second quarter immediately following the election approving the proposal.
22 If the proposal receives less than the required majority, the commission shall have no power to
23 impose the sales tax authorized pursuant to this section unless and until the commission shall
24 again have submitted another proposal to authorize the commission to impose the sales tax
25 authorized by this section and such proposal is approved by the required majority of the qualified
26 voters of the district voting on such proposal; however, in no event shall a proposal pursuant to
27 this section be submitted to the voters sooner than twelve months from the date of the last
28 submission of a proposal pursuant to this section.

29 3. All revenue received by a district from the tax authorized pursuant to this section shall
30 be deposited in a special trust fund and shall be used solely for providing jail services and court
31 facilities and equipment for such district for so long as the tax shall remain in effect.

32 4. Once the tax authorized by this section is abolished or terminated by any means, all
33 funds remaining in the special trust fund shall be used solely for providing jail services and court
34 facilities and equipment for the district. Any funds in such special trust fund which are not
35 needed for current expenditures may be invested by the commission in accordance with
36 applicable laws relating to the investment of other county funds.

37 5. All sales taxes collected by the director of revenue pursuant to this section on behalf
38 of any district, less one percent for cost of collection which shall be deposited in the state's
39 general revenue fund after payment of premiums for surety bonds as provided in section 32.087,
40 shall be deposited in a special trust fund, which is hereby created, to be known as the "Regional
41 Jail District Sales Tax Trust Fund". The moneys in the regional jail district sales tax trust fund
42 shall not be deemed to be state funds and shall not be commingled with any funds of the state.
43 The director of revenue shall keep accurate records of the amount of money in the trust fund
44 which was collected in each district imposing a sales tax pursuant to this section, and the records
45 shall be open to the inspection of officers of each member county and the public. Not later than
46 the tenth day of each month the director of revenue shall distribute all moneys deposited in the
47 trust fund during the preceding month to the district which levied the tax. Such funds shall be

48 deposited with the treasurer of each such district, and all expenditures of funds arising from the
49 regional jail district sales tax trust fund shall be paid pursuant to an appropriation adopted by the
50 commission and shall be approved by the commission. Expenditures may be made from the fund
51 for any function authorized in the order adopted by the commission submitting the regional jail
52 district tax to the voters.

53 6. The director of revenue may [authorize the state treasurer to] make refunds from the
54 amounts in the trust fund and credited to any district for erroneous payments and overpayments
55 made, and may redeem dishonored checks and drafts deposited to the credit of such districts.
56 If any district abolishes the tax, the commission shall notify the director of revenue of the action
57 at least ninety days prior to the effective date of the repeal, and the director of revenue may order
58 retention in the trust fund, for a period of one year, of two percent of the amount collected after
59 receipt of such notice to cover possible refunds or overpayment of the tax and to redeem
60 dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed
61 after the effective date of abolition of the tax in such district, the director of revenue shall remit
62 the balance in the account to the district and close the account of that district. The director of
63 revenue shall notify each district in each instance of any amount refunded or any check redeemed
64 from receipts due the district.

65 7. Except as provided in this section, all provisions of sections 32.085 and 32.087 shall
66 apply to the tax imposed pursuant to this section.

67 8. The provisions of this section shall expire September 30, [2015] **2027**.

347.048. **1. (1)** Any limited liability company that owns and rents or leases real
2 property, or owns unoccupied real property, located within any home rule city with a population
3 of more than four hundred thousand inhabitants which is located in more than one county, shall
4 file with that city's clerk an affidavit listing the name and **street** address of at least one **natural**
5 person who has management control and responsibility for the real property owned and leased
6 or rented by the limited liability company, or owned by the limited liability company and
7 unoccupied.

8 **(2) Within thirty days following the cessation of management control and**
9 **responsibility of any natural person named in an affidavit described in this section, the**
10 **limited liability company shall file a successor affidavit listing the name and street address**
11 **of a natural person successor.**

12 **2. No limited liability company shall be charged a fee for filing an affidavit or**
13 **successor affidavit required under this section.**

14 **3. If a limited liability company required by this section to file an affidavit or a**
15 **successor affidavit fails or refuses to file said completed affidavit with the appropriate**
16 **clerk, any person who is adversely affected by the failure or refusal or the home rule city**

17 may petition the circuit court in the county where the property is located to direct the
18 execution and filing of such document.

Section 1. 1. As used in this section, the following terms shall mean:

2 (1) "Employee", an individual employed in this state by an employer;

3 (2) "Employer", any individual, sole proprietorship, partnership, limited liability
4 company, corporation, or any other entity that is legally doing business in this state;
5 provided, however, that employer shall not include any public employer as defined in
6 section 285.525;

7 (3) "Employment benefits", anything of value that an employee may receive from
8 an employer in addition to wages and salary. The term includes, but is not limited to,
9 health, disability, retirement, profit-sharing, and death benefits; group accidental death
10 and dismemberment benefits; paid or unpaid days off from work for holidays, sick leave,
11 vacation, and personal necessity; and terms of employment, attendance, or leave policies;

12 (4) "Political subdivision", any county, city, town, or village.

13 2. No political subdivision shall establish, mandate, or otherwise require an
14 employer to provide to an employee:

15 (1) A minimum or living wage rate; or

16 (2) Employment benefits;

17

18 that exceed the requirements of federal or state laws, rules, or regulations.

19 3. No political subdivision shall prohibit an employer from inquiring into or
20 considering an applicant for employment's criminal history on an initial employment
21 application.

22 4. The state auditor, when auditing political subdivisions, shall have the authority
23 to verify that the political subdivision is complying with the provisions of this section.

Section 2. Notwithstanding any other provision of law to the contrary, the total
2 licenses taxes, including those taxes authorized under sections 94.360 and 94.270, imposed
3 upon hotels and motels by any city may not exceed one-eighth of one percent of the gross
4 revenue of the hotel or motel or the tax rate imposed upon hotels and motels as of May 1,
5 2015, whichever is greater. This section shall not apply to any tax imposed in compliance
6 with subsection 7 of section 94.270 or imposed under section 92.045.

Section 3. Notwithstanding any other provision of law to the contrary, any
2 individual who holds an occupational license issued by the Missouri gaming commission
3 as an unarmed security guard serving on an excursion gambling boat, or a facility adjacent
4 to such boat, shall be exempt from any other political subdivision's licensing requirements
5 for unarmed security guards. This section is intended to preempt the use of multiple

- 6 standards for regulating unarmed security guards in areas subject to regulation by the
- 7 Missouri gaming commission and the commission shall have sole authority to license and
- 8 regulate unarmed security guards on excursion gambling boats and adjacent facilities.

✓